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# FINANCING OF THE UNITED NATIONS TRANSITION ASSISTANCE GROUP

## Report of the Advisory Committee on Administrative and Budgetary Questions

1. The Advisory Committee on Administrative and Budgetary Questions has considered the fourth performance report of the Secretary-General on the financing of the United Nations Transition Assistance Group (UNTAG) (A/47/555 and Corr.1) and the report of the Board of Auditors on the audit of the UNTAG Special Account (A/46/750) submitted pursuant to General Assembly resolution 45/265 of 17 May 1991. The Committee also had before it the Secretary-General's third performance report on the financing of UNTAG (A/46/725). During the consideration of the report, representatives of the Secretary-General provided additional information to the Advisory Committee.

2. In section II of his report (A/47/555 and Corr.1), the Secretary-General recalls that, in accordance with General Assembly resolution 45/265, the initial assessments for UNTAG were reduced from $409,555,646 to $345,314,701; on the basis of collections of $386,438,902 as at 30 April 1991 and after making adjustments to the amounts apportioned, the credits due to Member States amounted to $46,011,473 and unpaid contributions to $4,887,272. As at 30 September 1992, Member States had utilized $37,155,563 in credits due to them; at the same time uncollected assessed contributions amounted to $2,318,936.

3. As shown in table 1 of the report of the Secretary-General, the total cumulative income of UNTAG as at 30 September 1992 amounts to $415,898,456, including interest income ($33,832,418) and miscellaneous income ($13,014,646). The Secretary-General states in section IV of his report that portions of the UNTAG property retained by the United Nations with a residual value of $14,505,309, have been utilized in other peace-keeping operations, for which an amount of $12,719,989 has been credited to the UNTAG Special Account as miscellaneous income as at 30 September 1992; the remaining UNTAG property being held is valued at $1,785,320.

4. As indicated in paragraph 8 of the report, the estimated operating costs of UNTAG were further reduced to $366,388,371 as at 30 September 1992. The unutilized balance as at 30 September 1992 amounts to $44,544,408 (see table 1 of the report).

5. In table 2, the Secretary-General indicates the status of unliquidated obligations of UNTAG in the amount of $42,218,787 as at 30 September 1992, including outstanding claims from Governments in the amount of $38,867,392. In this connection, the Committee recalls that in its report on the financing of the United Nations Iran-Iraq Military Observer Group, as presented orally to the Fifth Committee (A/C.5/45/SR.49, paras. 2-7), and in its report on the second performance report on the financing of UNTAG (A/45/1003, para. 8), it requested the Secretary-General to propose revised guidelines and possible amendments to the United Nations Financial Regulations for setting limits to the period within which Governments were required to submit their claims (see also A/45/7 and Add.1-14, 1/ annex, para. 81). The Committee expects that the Secretary-General will submit such proposals in the context of his report on the administrative and budgetary aspects of the financing of United Nations peace-keeping operations to be submitted to the General Assembly pursuant to resolution 45/258 of 3 May 1991.

6. With regard to the shortfall in the repatriation of Namibians by the Office of the United Nations High Commissioner for Refugees (UNHCR), the Secretary-General indicates in section V of his report that the General Assembly should decide that the shortfall of $3,351,395 in the costs to UNHCR should be met through transfer from the UNTAG Special Account to UNHCR.

7. However, during the consideration of the report of the Secretary-General, his representatives provided additional information to the effect that the UNHCR deficit for the repatriation of Namibians was covered by voluntary contributions from two Member States and that they have indicated that the above-mentioned amount need not be reimbursed.

8. In view of the above, the Advisory Committee recommends that the amount of $2,006,977, representing the unencumbered balance of appropriations ($1,952,629) and the additional voluntary contributions in cash ($54,348) be credited to Member States, as indicated in paragraph 12 (b) (i) of the Secretary-General's report, and that any additional amount that will remain in the account after liquidation of obligations owed to Member States should be retained until a decision is taken by the General Assembly regarding the proposed peace-keeping reserve fund.

## Notes

1/ Official Records of the General Assembly, Forty-fifth Session, Supplement No. 7.

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